

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

STEPHEN A. SMITH, *as Special
Administrator of the Estate of Sharleen G.
Robson (deceased), and the Estate of Robert
W. Robson (deceased),*

Plaintiff,

v.

UNITED STATES OF AMERICA, et al.,
Defendants.

Case No. 1:22-cv-01032-JLT-SAB

ORDER GRANTING STIPULATED
MOTION TO SUBSTITUTE SPECIAL
ADMINISTRATOR AND DIRECTING
OFFICE OF THE CLERK TO UPDATE
DOCKET

(ECF Nos. 30, 32, 33)

Plaintiff Stephen Smith (“Plaintiff”), as Special Administrator on behalf of the Estate of Sharleen Robson (deceased) and the Estate of Robert Robson (deceased) (collectively, the “Robson Estates”), brings this action against Defendants United States, the Department of Treasury and the Internal Revenue Service (collectively, “Defendants”) on August 16, 2022. (ECF No. 1.)

On March 2, 2023, Plaintiff filed a notice of appointment of successor Special Administrator of the Robson Estates. (ECF No. 30.) In that notice, Plaintiff proffers that, on February 17, 2023, the Probate Division of the Superior Court of California, County of Merced, issued an order appointing Special Administrator and letters of special administration appointing Peninsula Bay Trust Company, Inc. the successor Special Administrator of the Robson Estates. Plaintiff further proffered that, a result of the order and letters of special administration, Stephen

1 A. Smith resigned as and ceased to be the Special Administrator of the Robson Estates. (Id.)

2 On March 6, 2023, the United States, on behalf of Defendants filed an answer to the
3 complaint. (ECF No. 31.)

4 On March 27, 2023, the parties filed a stipulated motion to substitute special
5 administrator and notice of continued representation of counsel of record for Plaintiff. (ECF No.
6 32.) Referencing the March 2 notice, the parties request the Court grant the stipulated motion to
7 substitute the successor Special Administrator of the Robson Estates, Peninsula Bay Trust
8 Company, Inc., for former Special Administrator Stephen A. Smith. (Id. at 2–3.) The parties
9 further proffer Peninsula Bay Trust Company, Inc. retained the law firm Baker Manock & Jensen
10 P.C. to advise and represent it as Plaintiff in this case, effective March 20, 2023, and that all
11 parties are apprised of counsel. (Id. at 3.) In addition, on March 27, 2023, Plaintiff filed a notice
12 of association of attorney to this effect. (ECF No. 33.) Finally, the parties note Plaintiff’s intent
13 to seek leave to file a first amended complaint within the next 60 days, either as a stipulated or
14 independent motion. (Id. at 3–4.)

15 Based on the foregoing, IT IS HEREBY ORDERED that:

- 16 1. The parties’ stipulated motion to substitute special administrator (ECF No. 32) is
17 GRANTED; and
- 18 2. The Office of the Clerk is DIRECTED to substitute the successor Special
19 Administrator of the Robson Estates, Peninsula Bay Trust Company, Inc., as
20 Plaintiff in this action and to terminate former Special Administrator Stephen A.
21 Smith as Special Administrator of the Robson Estates in this matter.

22 IT IS SO ORDERED.

23 Dated: March 29, 2023

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25 UNITED STATES MAGISTRATE JUDGE
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